



QUARTERLY SUMMARY OF STATE AND LOCAL TAX REVENUE, OCTOBER-DECEMBER 1966

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Taxes collected by State and local governments in the United States totaled \$58.9 billion during the calendar year 1966. This reflects an increase of \$5.0 billion or 9.2 percent from a year earlier. State taxes amounted to \$30.9 billion, or 11.9 percent more than in 1965. The yield of locally imposed taxes rose 6.4 percent, to \$28.0 billion. Following is a summary by type of tax:

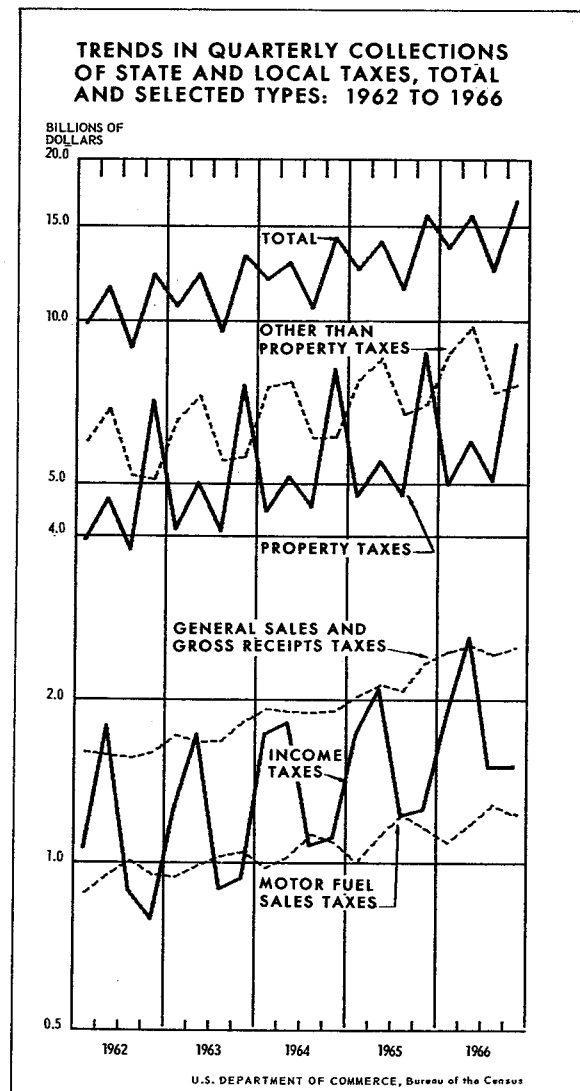
Type of tax	Amount (in millions of dollars) calendar year		Percent in- crease
	1966	1965	
Total.....	58,934	53,968	9.2
Property.....	25,223	23,876	5.6
Other than property...	33,711	30,092	12.0
General sales and gross receipts.....	9,879	8,588	15.0
Motor fuel sales....	4,775	4,504	6.0
Individual income...	5,422	4,417	22.8
Motor vehicle and operators' licenses.	2,348	2,201	6.7
Corporation net in- come.....	2,124	1,902	11.7
All other.....	9,163	8,480	8.1

During the fourth quarter of calendar 1966, collections of State and local taxes amounted to \$16.8 billion. As compared with the corresponding quarter of 1965, this indicates a rise of \$949 million, or 6.0 percent, with State tax revenue up 7.5 percent and local taxes up 5.0 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1962.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for

personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



For sale by the Bureau of the Census, Washington, D.C., 20233, 10 cents.

A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963).

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas ("SMSA's"), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1966 and State Government Finances in 1965. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1964-65.

each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (53 percent in fiscal 1964-65) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas, which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: FOURTH QUARTER OF 1966 AND PRIOR PERIODS

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1966:										
4th quarter.....	16,772	6,892	9,880	9,121	2,505	1,225	1,218	314	348	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,198	5,556	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,807	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
1963:										
4th quarter.....	13,267	5,037	8,230	7,647	1,823	1,048	719	223	245	1,562
3d quarter.....	9,590	4,933	4,657	4,089	1,682	1,031	645	256	235	1,652
2d quarter.....	12,305	6,657	5,648	5,045	1,672	989	1,246	487	550	2,316
1st quarter.....	10,690	6,106	4,584	4,123	1,715	936	782	476	884	1,774
1962:										
4th quarter.....	12,251	4,589	7,662	7,164	1,603	946	589	198	246	1,505
3d quarter.....	8,936	4,639	4,297	3,777	1,558	1,007	634	255	209	1,496
2d quarter.....	11,602	6,382	5,220	4,703	1,578	949	1,254	535	482	2,101
1st quarter.....	9,949	5,592	4,357	3,949	1,602	875	703	365	872	1,583
12 MONTHS ENDING										
December 1966.....	58,934	30,890	28,044	25,223	9,879	4,775	5,422	2,124	2,348	9,163
September 1966.....	57,985	30,409	27,576	24,904	9,716	4,710	5,185	2,088	2,350	9,032
June 1966.....	56,867	29,684	27,183	24,591	9,403	4,658	4,920	2,053	2,323	8,919
March 1966.....	55,181	28,484	26,697	24,117	9,009	4,595	4,572	1,886	2,287	8,715
December 1965.....	53,968	27,601	26,367	23,876	8,588	4,504	4,417	1,902	2,201	8,480
September 1965.....	52,458	26,734	25,724	23,272	8,151	4,431	4,279	1,899	2,131	8,295
June 1965.....	51,561	26,069	25,492	23,031	7,953	4,334	4,122	1,905	2,113	8,103
March 1965.....	50,360	25,375	24,985	22,659	7,722	4,252	3,967	1,776	2,047	7,937
December 1964.....	49,837	25,111	24,726	22,350	7,612	4,228	3,978	1,775	2,067	7,827
September 1964.....	48,791	24,604	24,187	21,799	7,530	4,189	3,854	1,723	2,032	7,664

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1964-65 and earlier years. See text discussion of "Sources of Data and Limitations."

Quarterly Tax Reports

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 1965 AND 1966

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended December			Area	Area population, 1965 ¹	Collections, 12 months ended December		
		1966	1965	Percent change			1966	1965	Percent change
ALABAMA									
Jefferson County.....	644,000	33.8	31.7	6.6	(See also Kentucky and Ohio)				
Mobile County.....	*314,301	14.6	14.1	3.5	INDIANA				
ARIZONA									
Maricopa County.....	837,000	114.1	101.6	12.3	Indianapolis SMSA.....	986,000	³ 151.1	³ 148.2	2.0
Pima County.....	*265,660	45.3	42.4	6.8	Hamilton County.....	44,000	(NA)	(NA)	(NA)
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,111,000	223.3	202.0	10.5	Hancock County.....	31,000	3.1	(NA)	(NA)
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,776,000	1,209.8	1,293.2	-6.4	Johnson County.....	47,000	4.8	4.6	4.3
San Bernardino-Riverside-Ontario SMSA.....	1,033,000	195.0	173.8	12.2	Marion County.....	50,000	5.1	5.2	-1.9
Riverside County.....	406,000	80.0	70.7	13.2	Morgan County.....	741,000	126.7	125.5	1.0
San Bernardino County.....	626,000	115.0	103.1	11.5	Shelby County.....	38,000	3.5	(NA)	(NA)
San Diego SMSA (San Diego County).....	1,145,000	175.3	161.8	8.3	Lake County.....	36,000	3.4	3.4	-
San Francisco-Oakland SMSA.....	2,935,000	668.0	593.7	12.5	IOWA				
Alameda County.....	1,022,000	202.1	182.7	10.6	Polk County.....	*266,315	53.9	50.8	6.1
Contra Costa County.....	498,000	126.3	112.0	12.8	KANSAS				
Marin County.....	183,000	44.8	38.9	15.2	(See also Missouri)				
San Francisco city.....	723,000	175.1	154.5	13.3	Sedgwick County.....	*343,231	50.2	59.0	-14.9
San Mateo County.....	509,000	119.7	105.6	13.4	KENTUCKY				
Other counties:					(See also Ohio)				
Fresno.....	*365,945	73.7	68.6	7.4	Louisville, Ky.-Ind. SMSA.....	777,000	³ 59.9	³ 63.7	-6.0
Kern.....	*291,984	73.2	66.7	9.7	Jefferson County, Ky.....	657,000	52.1	53.9	-3.3
Sacramento.....	588,000	107.0	98.6	8.5	Clark County, Ind.....	68,000	(NA)	(NA)	(NA)
Santa Clara.....	887,000	192.5	172.8	11.4	Floyd County, Ind.....	53,000	5.5	5.5	-
COLORADO									
Denver SMSA.....	1,091,000	166.2	164.1	1.3	LOUISIANA				
Adams County.....	157,000	20.0	19.2	4.2	New Orleans SMSA.....	1,026,000	59.4	61.2	-2.9
Arapahoe County.....	136,000	23.1	27.8	-16.9	Jefferson Parish.....	276,000	13.7	18.1	-24.3
Boulder County.....	102,000	15.5	14.8	4.7	New Orleans city.....	652,000	37.4	35.5	5.4
Denver city.....	495,000	81.0	78.4	3.3	St. Bernard Parish.....	44,000	5.3	5.1	3.9
Jefferson County.....	200,000	26.6	23.9	11.3	St. Tammany Parish.....	54,000	3.0	2.5	20.0
CONNECTICUT									
Fairfield County.....	*653,589	147.9	132.4	11.7	MARYLAND				
Hartford County.....	761,000	146.9	136.2	7.9	(See also District of Columbia)				
New Haven County.....	*660,315	118.7	109.7	8.2	Baltimore SMSA.....	1,857,000	309.9	239.4	29.4
DELAWARE									
New Castle County.....	*307,446	27.5	24.3	13.2	Anne Arundel County.....	249,000	23.4	21.4	9.3
DISTRICT OF COLUMBIA									
Washington, D.C.-Md.-Va. SMSA.....	2,413,000	325.4	299.5	8.6	Baltimore city.....	945,000	178.1	134.6	32.3
Washington, D.C.....	802,000	91.3	85.1	7.3	Baltimore County.....	553,000	97.7	73.1	33.7
Montgomery County, Md.....	428,000	75.3	72.6	3.7	Carroll County.....	61,000	4.8	4.7	2.1
Prince Georges County, Md.....	519,000	66.9	55.0	21.6	Howard County.....	49,000	5.9	5.6	5.4
Alexandria city, Va.....	107,000	13.7	14.1	-2.8	MASSACHUSETTS				
Arlington County, Va.....	178,000	25.1	24.2	3.7	Boston ⁴	3,199,000	656.9	644.1	2.0
Fairfax city, Va.....	(²)	3.3	2.7	22.2	Essex County.....	608,000	105.6	101.2	4.3
Fairfax County, Va.....	² 379,000	48.2	44.2	9.0	Middlesex County.....	1,302,000	261.4	245.2	6.6
Falls Church city, Va.....	(²)	1.6	1.6	-	Norfolk County.....	564,000	113.8	106.4	7.0
FLORIDA									
Miami SMSA (Dade County).....	1,064,000	143.9	156.9	-8.3	Suffolk County.....	725,000	176.1	191.3	-7.9
Tampa-St. Petersburg SMSA.....	874,000	93.0	91.6	1.5	Other counties:				
Hillsborough County.....	446,000	42.0	41.9	0.2	Bristol.....	*398,488	59.5	54.0	10.2
Pinellas County.....	428,000	51.0	49.7	2.6	Hampden.....	*429,353	71.7	71.3	0.6
Other counties:					Worcester.....	*583,228	92.2	86.3	6.8
Broward.....	*333,946	52.7	48.9	7.8	MICHIGAN				
Duval.....	*455,411	45.0	46.7	-3.6	Detroit SMSA.....	3,972,000	606.0	588.3	3.0
Orange.....	*263,540	37.6	24.1	56.0	Macomb County.....	521,000	70.7	61.4	15.1
GEORGIA									
Atlanta SMSA.....	1,205,000	125.3	117.2	6.9	Oakland County.....	771,000	117.2	106.2	10.4
Clayton County.....	67,000	3.6	4.4	-18.2	Wayne County.....	2,679,000	418.1	420.7	-0.6
Cobb County.....	151,000	12.6	10.8	16.7	Other counties:				
De Kalb County.....	322,000	30.2	28.3	6.7	Genesee.....	*374,313	54.2	46.6	16.3
Fulton County.....	612,000	76.1	70.9	7.3	Kent.....	*363,187	44.2	44.1	0.2
Gwinnett County.....	53,000	2.8	2.8	-	MINNESOTA				
HAWAII									
Honolulu city.....	573,000	49.8	41.8	19.1	Minneapolis-St. Paul SMSA.....	1,602,000	321.4	³ 304.1	5.7
ILLINOIS									
(See also Missouri)									
Chicago SMSA.....	6,636,000	1,063.9	1,047.3	1.6	Anoka County.....	123,000	16.5	(NA)	(NA)
Cook County.....	5,367,000	855.5	843.8	1.4	Dakota County.....	105,000	19.4	17.4	11.5
Du Page County.....	384,000	70.5	69.3	1.7	Hennepin County.....	877,000	190.9	180.9	5.5
Kane County.....	239,000	34.3	31.6	8.5	Ramsey County.....	431,000	83.6	81.5	2.6
Lake County.....	330,000	56.8	51.9	9.4	Washington County.....	65,000	11.0	10.4	5.8
McHenry County.....	96,000	16.0	15.1	6.0	MISSOURI				
Will County.....	222,000	30.8	35.6	-13.5	Kansas City, Mo.-Kans. SMSA.....	1,179,000	³ 150.7	³ 139.3	8.2
					Cass County, Mo.....	39,000	(NA)	(NA)	(NA)
					Clay County, Mo.....	99,000	14.4	12.0	20.0
					Jackson County, Mo.....	639,000	72.5	69.4	4.5
					Platte County, Mo.....	28,000	3.4	3.1	9.7
					Johnson County, Kans.....	189,000	30.9	26.0	18.8
					Wyandotte County, Kans.....	185,000	28.4	27.7	2.5
					St. Louis, Mo.-Ill. SMSA.....	2,239,000	292.0	270.4	8.0
					Franklin County, Mo.....	50,000	4.2	3.7	13.5
					Jefferson County, Mo.....	82,000	7.2	7.0	2.9
					St. Charles County, Mo.....	72,000	6.8	5.9	15.3
					St. Louis city, Mo.....	699,000	78.5	74.4	5.5
					St. Louis County, Mo.....	831,000	126.6	114.3	10.8
					Madison County, Ill.....	239,000	34.4	29.1	18.2
					St. Clair County, Ill.....	265,000	34.3	36.0	-4.7

See footnotes at end of table.

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 1965 AND 1966--Continued

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended December			Area	Area population, 1965 ¹	Collections, 12 months ended December		
		1966	1965	Percent change			1966	1965	Percent change
NEBRASKA					OREGON				
Douglas County.....	*343,490	68.2	60.8	12.2	Portland, Oreg.-Wash. SMSA.....	889,000	139.4	133.2	4.7
NEW JERSEY (See also Pennsylvania)					Clackamas County, Oreg.....	138,000	20.3	19.5	4.1
Newark SMSA.....	1,827,000	400.4	387.2	3.4	Multnomah County, Oreg.....	528,000	92.8	89.7	3.5
Essex County.....	964,000	217.7	215.9	0.8	Washington County, Oreg.....	118,000	17.2	16.4	4.9
Morris County.....	324,000	73.7	64.9	13.6	Clark County, Wash.....	105,000	9.1	7.6	19.7
Union County.....	540,000	109.0	106.4	2.4	PENNSYLVANIA				
Paterson-Clifton-Passaic SMSA.....	1,288,000	249.6	235.2	6.1	Philadelphia, Pa.-N.J. SMSA.....	4,667,000	521.2	470.0	10.9
Bergen County.....	852,000	172.1	160.2	7.4	Bucks County, Pa.....	345,000	40.1	33.6	19.3
Passaic County.....	436,000	77.5	75.0	3.3	Chester County, Pa.....	246,000	24.7	24.2	2.1
Other counties:					Delaware County, Pa.....	589,000	74.1	64.7	14.5
Hudson.....	611,000	116.0	123.8	-6.3	Montgomery County, Pa.....	586,000	67.0	56.3	19.0
Mercer.....	*266,392	52.0	51.3	1.4	Philadelphia city, Pa.....	2,047,000	202.1	180.6	11.9
Middlesex.....	496,000	93.1	88.7	5.0	Burlington County, N.J.....	273,000	32.5	32.1	1.2
Morrmouth.....	*334,401	73.5	69.6	5.6	Camden County, N.J.....	429,000	60.7	57.7	5.2
NEW MEXICO					Gloucester County, N.J.....	151,000	20.0	20.8	-3.8
Bernalillo County.....	*262,199	19.2	24.9	-22.9	Pittsburgh SMSA.....	2,367,000	231.8	214.4	8.1
NEW YORK					Allegheny County.....	1,587,000	176.8	167.9	5.3
Buffalo SMSA.....	1,322,000	200.9	192.9	4.1	Beaver County.....	202,000	16.6	16.0	3.8
Erie County.....	1,084,000	163.4	157.9	3.5	Washington County.....	212,000	14.5	13.0	11.5
Niagara County.....	239,000	37.5	35.0	7.1	Westmoreland County.....	366,000	23.9	17.5	36.6
New York SMSA.....	11,348,000	2,305.4	2,160.9	6.7	Other counties:				
Nassau County.....	1,401,000	397.8	369.9	7.5	Berks.....	*275,414	25.9	23.2	11.6
New York City.....	7,993,000	1,465.2	1,373.0	6.7	Erie.....	*250,682	32.2	30.7	4.9
Rockland County.....	184,000	36.3	31.9	13.8	Lancaster.....	*278,399	20.4	18.9	7.9
Suffolk County.....	912,000	182.9	181.9	0.5	Luzerne.....	*346,972	21.0	20.0	5.0
Westchester County.....	857,000	223.2	204.2	9.3	RHODE ISLAND				
Rochester SMSA.....	802,000	124.0	113.5	9.3	Providence-Pawtucket-Warwick.....	739,000	98.6	92.7	6.4
Livingston County.....	48,000	6.7	6.7	-	Bristol County.....	42,000	6.2	5.3	17.0
Monroe County.....	643,000	104.6	93.8	11.5	Kent County.....	128,000	14.1	13.3	6.0
Orleans County.....	37,000	3.9	3.8	2.6	Providence County.....	569,000	78.3	74.1	5.7
Wayne County.....	73,000	8.8	9.2	-4.3	TENNESSEE				
Other counties:					Knox County.....	*250,523	21.4	21.1	1.4
Albany.....	281,000	41.1	37.6	9.3	Nashville-Davidson.....	*399,743	39.9	38.3	4.2
Columbia.....	*264,401	32.9	33.0	-0.3	Shelby County.....	690,000	68.3	52.4	30.3
Onondaga.....	448,000	62.0	60.7	2.1	TEXAS				
NORTH CAROLINA					Dallas SMSA.....	1,289,000	168.9	150.5	12.2
Mecklenburg County.....	*272,111	34.6	33.4	3.6	Collin County.....	50,000	3.1	3.0	3.3
OHIO					Dallas County.....	1,134,000	159.5	140.8	13.3
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,329,000	3162.7	3159.4	2.1	Denton County.....	60,000	3.7	4.2	-11.9
Clermont County, Ohio.....	89,000	8.3	7.8	6.4	Ellis County.....	45,000	2.6	2.5	4.0
Hamilton County, Ohio.....	901,000	130.8	130.7	0.1	Houston SMSA (Harris County only)...	1,495,000	197.4	177.0	11.5
Warren County, Ohio.....	77,000	6.0	5.6	7.1	San Antonio SMSA.....	807,000	53.0	50.1	5.8
Boone County, Ky.....	26,000	(NA)	0.9	(NA)	Bexar County.....	774,000	51.7	48.9	5.7
Campbell County, Ky.....	86,000	(NA)	4.3	(NA)	Guadalupe County.....	33,000	1.3	1.2	8.3
Kenton County, Ky.....	121,000	7.3	7.0	4.3	Other counties:				
Dearborn County, Ind.....	29,000	3.7	(NA)	(NA)	El Paso.....	*314,070	29.0	24.8	16.9
Cleveland SMSA.....	1,971,000	365.7	331.1	10.5	Tarrant.....	588,000	59.5	58.6	1.5
Cuyahoga County.....	1,673,000	322.5	290.2	11.1	UTAH				
Geauga County.....	56,000	7.5	6.7	11.9	Salt Lake County.....	*383,035	64.6	60.6	6.3
Lake County.....	172,000	26.8	26.5	1.1	VIRGINIA				
Medina County.....	70,000	8.9	7.7	15.6	(See also District of Columbia)				
Columbus SMSA.....	828,000	99.6	96.0	15.8	Norfolk city.....	312,000	19.0	18.7	1.6
Delaware County.....	38,000	4.5	3.8	18.4	WASHINGTON				
Franklin County.....	752,000	91.5	78.7	16.3	(See also Oregon)				
Pickaway County.....	38,000	3.6	(NA)	(NA)	Seattle-Everett SMSA.....	1,187,000	132.7	127.1	4.4
Dayton SMSA.....	776,000	98.7	98.3	0.4	King County.....	985,000	117.2	111.9	4.7
Greene County.....	108,000	9.0	10.0	-10.0	Snohomish County.....	202,000	15.5	15.2	2.0
Miami County.....	78,000	8.5	(NA)	(NA)	Other counties:				
Montgomery County.....	557,000	78.2	76.9	1.7	Pierce.....	*321,590	27.8	26.8	3.7
Preble County.....	33,000	3.0	2.8	7.1	Spokane.....	*278,333	24.0	22.2	8.1
Other counties:					WEST VIRGINIA				
Lucas.....	463,000	58.7	58.7	-	Kanawha County.....	*252,925	14.3	14.6	-2.1
Mahoning.....	254,000	38.2	37.2	2.7	WISCONSIN				
Stark.....	*340,345	35.9	36.8	-2.4	Milwaukee SMSA.....	1,269,000	3256.8	3231.3	11.0
Summit.....	531,000	76.3	74.2	2.8	Milwaukee County.....	1,038,000	210.3	199.8	5.3
OKLAHOMA					Ozaukee County.....	43,000	6.9	6.4	7.8
Oklahoma County.....	489,000	47.9	38.2	25.4	Waukesha County.....	189,000	(NA)	(NA)	(NA)
Tulsa County.....	*346,038	41.0	34.6	18.5					

NA Not available. ¹Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 347 (issued in August 1966). For other areas listed, the population data shown here are as of April 1, 1960, from the 1960 Census of Population and are marked with an asterisk (*). ²Population shown for Fairfax County includes data for Fairfax city and Falls Church city. ³Total includes amounts estimated for those areas not reporting. ⁴Massachusetts State Economic Area "C." ⁵Rhode Island State Economic Area "A."

Quarterly Tax Reports

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOURTH QUARTER OF 1966
AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	4th quarter, 1966 (thousand dollars)	12-month periods			4th quarter, 1966 (thousand dollars)	12-month periods		
		Year ended Dec. 1966 (thousand dollars)	Percent change from--			Year ended Dec. 1966 (thousand dollars)	Percent change from--	
			Year ended Sept. 1966	Year ended Dec. 1965			Year ended Sept. 1966	Year ended Dec. 1965
Alabama.....	42,800	168,627	1.1	6.9	24,032	95,045	1.2	6.2
Alaska.....	-	-	-	-	1,973	6,802	-0.1	8.5
Arizona.....	25,518	101,055	1.4	9.6	12,604	49,709	2.6	16.8
Arkansas.....	21,703	86,850	1.1	8.0	16,372	62,160	1.6	15.1
California.....	261,461	1,047,670	-4.1	-1.0	143,165	541,022	0.3	-1.0
Colorado.....	27,310	103,774	0.8	24.9	12,594	54,888	-3.0	10.1
Connecticut.....	40,042	142,964	6.3	16.2	15,754	62,311	1.1	6.0
Delaware.....	-	-	-	-	3,823	15,474	0.2	11.2
District of Columbia ¹	11,165	43,231	1.3	4.8	3,303	13,641	-0.6	1.3
Florida.....	62,904	294,052	1.9	10.6	41,017	172,517	1.4	6.8
Georgia.....	58,439	234,006	1.0	7.6	29,170	118,903	1.3	7.6
Hawaii.....	25,359	99,613	3.0	27.6	3,309	12,701	3.1	10.5
Idaho.....	² 8,312	² 32,636	² -11.8	(²)	5,002	19,089	0.5	5.1
Illinois.....	171,581	692,759	1.7	7.4	46,453	185,131	0.3	5.7
Indiana.....	66,509	294,128	-0.5	9.0	32,267	128,362	1.1	6.1
Iowa.....	25,735	116,122	-0.2	17.5	20,406	72,275	-4.3	-1.6
Kansas.....	29,352	117,314	1.2	14.8	12,769	51,095	0.9	4.8
Kentucky.....	32,925	133,210	2.5	10.8	22,263	84,069	1.8	7.1
Louisiana.....	36,606	144,938	1.0	11.2	21,971	87,245	1.7	8.4
Maine.....	13,592	53,672	1.0	7.3	7,042	28,424	1.4	5.0
Maryland.....	32,151	132,733	1.6	12.0	22,176	87,793	1.0	5.2
Massachusetts.....	³ 40,729	(³)	(³)	(³)	31,621	115,308	2.8	13.2
Michigan.....	168,731	658,861	1.8	5.7	46,883	191,257	-0.2	3.9
Minnesota.....	-	-	-	-	21,994	86,448	1.9	5.9
Mississippi.....	32,961	126,778	1.9	11.5	18,134	65,306	6.3	17.9
Missouri.....	63,219	252,849	1.5	11.1	25,112	96,901	2.1	7.9
Montana.....	-	-	-	-	5,563	21,884	1.6	6.9
Nebraska.....	-	-	-	-	13,379	48,944	3.2	4.4
Nevada.....	6,101	23,786	0.7	0.8	4,475	17,546	2.0	32.0
New Hampshire.....	-	-	-	-	4,741	17,976	0.9	10.3
New Jersey.....	⁴ 52,013	(⁴)	(⁴)	(⁴)	36,983	147,578	0.8	3.4
New Mexico.....	17,174	68,140	0.6	5.2	⁵ 7,718	⁵ 31,244	0.4	3.8
New York.....	⁶ 146,739	⁶ 578,485	⁶ 1.6	(⁶)	65,125	276,088	2.9	6.2
North Carolina.....	52,105	198,301	2.1	11.7	34,358	136,605	1.4	7.2
North Dakota.....	6,624	23,230	3.5	1.2	4,996	15,674	4.8	9.8
Ohio.....	96,430	362,944	0.9	7.0	71,268	264,551	2.4	4.9
Oklahoma.....	21,560	84,779	4.1	19.2	18,643	75,828	0.5	4.9
Oregon.....	-	-	-	-	12,529	50,100	0.8	5.9
Pennsylvania.....	151,661	619,198	1.3	7.6	74,507	277,980	3.3	7.5
Rhode Island.....	11,678	47,338	1.3	14.5	5,258	20,711	1.5	5.7
South Carolina.....	27,670	111,228	1.6	12.2	17,130	69,062	1.6	8.0
South Dakota.....	8,201	30,169	1.6	42.5	5,645	18,678	3.7	7.6
Tennessee.....	47,192	185,355	1.4	9.2	27,260	104,492	1.6	7.2
Texas.....	64,323	244,389	1.4	7.7	62,614	247,782	1.7	6.1
Utah.....	14,477	55,785	1.4	7.1	6,457	26,347	0.8	6.2
Vermont.....	-	-	-	-	2,725	10,830	-2.0	7.3
Virginia.....	⁷ 24,115	(⁷)	(⁷)	(⁷)	30,301	119,342	-0.8	3.7
Washington.....	108,722	412,226	4.4	18.5	24,076	93,442	2.1	9.1
West Virginia.....	32,152	125,896	2.1	8.8	11,314	42,881	-3.9	7.8
Wisconsin.....	24,781	93,854	1.8	9.9	27,481	100,257	5.6	14.4
Wyoming.....	4,563	17,462	1.2	16.4	3,925	12,493	4.7	6.9

See footnotes at end of table.

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Table 3.--COLLECTIONS OF SELECTED STATE TAXES, FOURTH QUARTER OF 1966
AND PRIOR PERIODS--Continued

State	Individual income				Motor vehicle and operators' licenses			
	4th quarter, 1966 (thousand dollars)	12-month periods			4th quarter, 1966 (thousand dollars)	12-month periods		
		Year ended Dec. 1966 (thousand dollars)	Percent change from--			Year ended Dec. 1966 (thousand dollars)	Percent change from--	
			Year ended Sept. 1966	Year ended Dec. 1965			Year ended Sept. 1966	Year ended Dec. 1965
Alabama.....	\$16,861	\$81,227	3.0	15.8	4,867	9,058	2.0	33.3
Alaska.....	6,498	21,317	8.5	21.8	324	3,757	0.2	-5.5
Arizona.....	4,408	24,509	2.8	48.8	2,491	15,690	1.6	(⁹)
Arkansas.....	8,395	38,168	15.5	103.0	990	25,683	0.1	12.6
California.....	10,803	454,231	-0.2	9.6	11,993	196,345	0.8	13.7
Colorado.....	19,453	74,775	3.1	16.8	3,108	21,695	0.3	4.9
Connecticut.....	-	-	-	-	6,512	28,702	1.1	5.0
Delaware.....	12,036	52,188	-6.8	-4.3	2,068	8,616	2.2	23.9
District of Columbia ¹	10,370	41,696	4.2	12.1	386	8,192	-0.2	1.8
Florida.....	-	-	-	-	6,056	106,789	-0.8	7.4
Georgia.....	20,597	91,627	4.5	22.9	2,101	28,924	-2.8	10.0
Hawaii.....	14,168	54,468	7.8	50.7	-	-	-	-
Idaho.....	4,818	23,149	0.7	-20.3	1,594	13,202	-3.3	1.2
Illinois.....	-	-	-	-	28,144	140,981	-1.7	1.3
Indiana.....	38,658	154,009	4.2	16.2	860	49,292	-2.5	3.8
Iowa.....	30,856	135,446	16.7	120.1	3,327	64,431	-8.4	-2.1
Kansas.....	15,358	103,284	15.8	209.3	3,303	30,219	0.3	3.0
Kentucky.....	20,772	74,756	5.5	19.6	828	17,173	0.5	6.6
Louisiana.....	7,073	33,033	4.8	15.8	1,947	20,363	-6.1	27.7
Maine.....	-	-	-	-	1,363	12,725	-1.8	36.3
Maryland.....	46,300	173,829	4.2	16.6	1,257	25,683	-0.4	-23.7
Massachusetts.....	84,454	280,174	8.3	29.2	19,112	37,038	-1.2	4.5
Michigan.....	-	-	-	-	7,896	85,736	-3.9	6.9
Minnesota.....	58,979	229,886	2.2	14.7	10,924	54,338	1.1	9.4
Mississippi.....	1,310	9,686	-0.4	6.8	6,780	10,984	-2.9	-4.7
Missouri.....	\$20,130	\$116,411	3.3	20.7	10,894	57,034	-1.1	11.5
Montana.....	5,514	23,249	3.6	27.5	950	6,280	1.8	-5.4
Nebraska.....	-	-	-	-	2,524	8,320	-1.2	-13.5
Nevada.....	-	-	-	-	912	8,954	-	11.7
New Hampshire.....	23	2,403	-0.5	12.5	698	11,007	0.9	31.2
New Jersey.....	2,886	8,083	4.3	-9.6	16,301	97,414	(⁹)	6.1
New Mexico.....	\$3,351	\$17,860	-0.2	7.6	1,936	15,437	-0.9	1.4
New York.....	298,119	1,469,299	-1.6	13.9	74,910	¹⁰ 230,508	3.3	10.1
North Carolina.....	41,033	179,096	3.6	21.9	1,992	43,504	-0.4	6.5
North Dakota.....	\$1,288	\$12,511	2.3	15.6	452	10,517	-0.8	-12.3
Ohio.....	-	-	-	-	10,593	124,949	-0.9	2.8
Oklahoma.....	\$8,541	¹¹ 40,444	(¹²)	(¹²)	6,450	52,452	2.0	6.7
Oregon.....	37,058	149,177	1.7	6.6	9,053	39,652	1.0	8.5
Pennsylvania.....	-	-	-	-	8,939	115,031	3.6	8.6
Rhode Island.....	-	-	-	-	871	11,812	-2.3	6.2
South Carolina.....	14,959	59,190	4.9	22.8	5,436	8,569	-14.8	-17.0
South Dakota.....	-	-	-	-	222	8,711	-13.4	-4.5
Tennessee.....	178	8,162	-0.9	15.3	2,189	42,957	0.4	8.8
Texas.....	-	-	-	-	7,982	125,234	0.9	7.4
Utah.....	8,009	40,260	3.9	46.7	2,049	9,711	15.1	20.6
Vermont.....	6,342	24,453	7.3	37.1	1,054	10,308	-0.3	6.7
Virginia.....	45,769	178,195	3.9	14.8	3,030	52,185	-0.6	7.0
Washington.....	-	-	-	-	3,266	36,979	0.7	12.6
West Virginia.....	6,056	25,471	4.3	14.8	1,333	23,640	0.1	6.8
Wisconsin.....	76,952	339,612	5.0	20.7	14,209	58,907	3.3	12.5
Wyoming.....	-	-	-	-	1,422	6,842	1.0	7.2

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

¹The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

²New tax effective July 1, 1965.

³New tax effective April 1, 1966.

⁴New tax effective August 1, 1965.

⁵Gross collections; amount of refunds not available.

⁶Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.

⁷Less than 0.05 percent.

⁸Data shown incorporate some adjustments of amounts previously reported.

⁹Amounts reported for individual income taxes include corporation income taxes for the period July-December 1966.

¹⁰Not computed because data are not comparable.